

**321.130 Fees in lieu of taxes.**

The registration fees imposed by [this chapter](#) upon private passenger motor vehicles or semitrailers are in lieu of all state and local taxes, except local vehicle taxes, to which motor vehicles or semitrailers are subject.

[S13, §1571-m8; C24, 27, 31, 35, §4927; C39, §**5008.26**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §321.130]

[85 Acts, ch 32, §79](#); [89 Acts, ch 296, §30](#)

Referred to in [§331.557](#)